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operation had been arrived at long before this study was begun. The introduction is a statement of the general arguments against public ownership and operation. The conclusion is a statement of how the Manitoba experience exemplifies these principles. Nowhere in the book does one find a systematic treatment of the merits of the system either in Manitoba or elsewhere. Professor Mavor argues that the service in Manitoba has not been improved as much or the rates reduced as much as was promised. The reader is, however, quite convinced that the system was run at a loss and that instead of a surplus a deficit should have been reported in the early years of government operation, but he is not convinced that the favorable side of the question of government ownership and operation has been given its dues. Moreover, while one may feel quite sure that it never had a fair chance in Manitoba, few persons would admit that the Manitoba experience could not be improved upon by other governments. It is conceivable that Professor Mavor would have strengthened his argument and would have been more convincing had he treated one side of the question as systematically as the other. Otherwise it would have been better to have omitted altogether the introduction which deals with government ownership at large. This would have made the book a monograph on the Manitoba experience. As it stands now, it is another argument against government ownership and operation at large.

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Mohammedan Theories of Finance. By NICHOLAS P. AGHNIDES.
New York: Longmans, Green, & Co., 1916. Pp. 540. \$4.00.

It is not to be inferred from the given title that the book is an all-inclusive study of the Mohammedan theories of finance. The author lays no claim to an exhaustive review of the subject-matter in hand. His interests cover neither the ancient Arab and later Saracen theories and practices of finance nor yet the systems of revenue and taxation of the late modern Mohammedan countries. He is concerned solely with "the theories evolved by Mohammedan writers in conformity with the principles of *shariah* (revelation) on the basis of the financial practices of the early Mohammedan state, particularly during the caliphship of Omar" (p. 199).

By implication, the will of God and the obligation to maintain worship are the basis of the civil as well as the religious institutions of the Moslem world. Accordingly, the author devotes the first part of the

book to a rather exhaustive and even painfully detailed description of the origin and authenticity of Mohammedan law which seems to consist in a synthesis of the Koran, the sayings and doings of the Prophet, judicial decisions, etc.

Part II is given over to the discussion of the main theme as indicated by the title of the book. Here the author is occupied mainly in tracing the various ramifications of the tax known as *zakat*, meaning alms or charity. This tax is levied on land, cattle, crops, and other forms of property, and in most cases the resulting revenue is distributed personally by those who are so taxed to the beneficiaries of the tax, which include, among others, the poor, the wanderer, the pilgrim, and the convert. And although the people are enjoined by holy writ to a faithful performance of this obligation toward the needy, yet the technicalities to which, according to the author, resort may be had to evade the *zakat* are of the nature which might well serve as object-lessons to the profession of modern legal pettifoggery. The *zakat* seems to correspond in many respects to the poor-rates which were common in early modern England. However, the question whether or not like circumstances gave rise to the former as to the latter is overlooked entirely.

Other sources of revenue enumerated are: mines, poll-tax, spoils of war, and treasure trove.

On the whole, the book must be regarded as a creditable result of tireless effort of which the purpose is to throw some light upon an ancient and crude but yet a definite system of public finance. However, the extent of its appeal, even to the most enthusiastic antiquarian, is a matter of conjecture, since the patience and industry required even for a tolerably intelligent understanding of the text is only surpassed by the patient diligence of the author in the collection and presentation of the material.

Presumably the use of numerous technical foreign terms is inevitable in an investigation of this nature, but the impression of an almost studied effort at mystification might have been avoided without much sacrifice. For instance, it is doubtful if the statement, "The conditions of *zakat's* being *wajib*" (p. 213), is more to the purpose than it would have been if the term "obligatory"—the equivalent of *wajib*—were substituted for the last term in the sentence. Many instances of this character, the reading and the meaning of which might have been simplified, may prove serious obstacles to the proper utilization and appreciation of this work in the hands of the student.

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